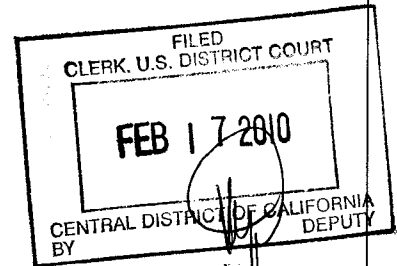


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UNITED STATES DISTRICT COURT  
CENTRAL DISTRICT OF CALIFORNIA

**JVS (RNBx)**

UNITED STATES OF AMERICA,  
Petitioner,  
vs.  
MELISSA FENNEMA,  
Respondent.

**SACV10-00165**

Case No.

[PROPOSED]

ORDER TO SHOW CAUSE

2010 FEB 10 PM 3:32  
CLERK U.S. DISTRICT COURT  
CENTRAL DIST. OF CALIF.  
LOS ANGELES

LUUGLU

Upon the Petition, the supporting Memorandum of Points and Authorities, and the supporting Declaration to the Petition, the Court finds that Petitioner has established its prima facie case for judicial enforcement of the subject Internal Revenue Service ("IRS") summons. See United States v. Powell, 379 U.S. 48, 57-58 (1964); see also, Crystal v. United States, 172 F.3d 1141, 1143-44 (9th Cir. 1999); United States v. Jose, 131 F.3d 1325, 1327 (9th Cir. 1997); Fortney v. United States, 59 F.3d 117, 119-20 (9th Cir. 1995) (the Government's prima facie case is typically

made through the sworn declaration of the IRS agent who issued the summons); accord, United States v. Gilleran, 992 F.2d 232, 233 (9th Cir. 1993).

Therefore, **IT IS ORDERED** that Respondent appear before this District Court of the United States for the Central District of California, in Courtroom No. 100,

- ☐ United States Courthouse  
312 North Spring Street, Los Angeles, California, 90012
- ☐ Roybal Federal Building and United States Courthouse  
255 E. Temple Street, Los Angeles, California, 90012
- ☒ Ronald Reagan Federal Building and United States Courthouse  
411 West Fourth Street, Santa Ana, California, 92701
- ☐ Brown Federal Building and United States Courthouse  
3470 Twelfth Street, Riverside, California, 92501

on March 29, 2010 at 11:0 A .m.,  
and show cause why the testimony and production of books, papers, records, and other data demanded in the subject Internal Revenue Service summons should not be compelled.

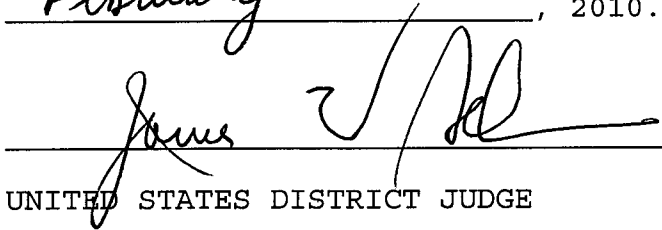
**IT IS FURTHER ORDERED** that copies of this Order, the Petition, Memorandum of Points and Authorities, and accompanying Declaration be served promptly upon Respondent by any employee of the Internal Revenue Service or the United States Attorney's Office, by personal delivery or by certified mail.

**IT IS FURTHER ORDERED** that within ten (10) days after service upon Respondent of the herein described documents, Respondent shall file and serve a written response, supported by appropriate sworn statements, as well as any desired motions. If, prior to the return date of this Order, Respondent files a

1 response with the Court stating that Respondent does not desire to  
2 oppose the relief sought in the Petition, nor wish to make an  
3 appearance, then the appearance of Respondent at any hearing  
4 pursuant to this Order to Show Cause is excused, and Respondent  
5 shall be deemed to have complied with the requirements of this  
6 Order.

7 **IT IS FURTHER ORDERED** that all motions and issues raised by  
8 the pleadings will be considered on the return date of this  
9 Order. Only those issues raised by motion or brought into  
10 controversy by the responsive pleadings and supported by sworn  
11 statements filed within ten (10) days after service of the herein  
12 described documents will be considered by the Court. All  
13 allegations in the Petition not contested by such responsive  
14 pleadings or by sworn statements will be deemed admitted.

15  
16 DATED: This 17<sup>th</sup> day of February, 2010.

17  
18   
19 UNITED STATES DISTRICT JUDGE

20 Presented By:

21 GEORGE S. CARDONA  
22 Acting United States Attorney

23 SANDRA R. BROWN  
24 Assistant United States Attorney  
25 Chief, Tax Division

26  
27 PAUL H. ROCHMES  
28 Assistant United States Attorney  
Attorneys for Petitioner  
United States of America